CHAPTER 479

(House Bill 801)

AN ACT concerning

Double Taxation Of Municipalities In Certain Counties

FOR the purpose of providing that Anne Arundel and Howard Counties may not impose taxation upon the residents of a municipality for services which that municipality provides for its residents.

BY adding to

Article 81 - Revenue and Taxes Section 12G-6 Annotated Code of Maryland (1975 Replacement Volume and 1976 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That new Section 12G-6 be and it is hereby added to Article 81 — Revenue and Taxes, of the Annotated Ccde of Maryland (1975 Replacement Volume and 1976 Supplement) to read as follows:

Article 81 - Revenue and Taxes

12G-6.

ANNE ARUNDEL COUNTY AND HOWARD COUNTY MAY NOT IMPOSE TAXES UPON RESIDENTS OF ANY INCORPORATED MUNICIPALITY FOF SERVICES WHICH THAT MUNICIPALITY PROVIDES FOR ITS RESIDENTS.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1977.

Approved May 17, 1977.

CHAPTER 480

(House Bill 804)

AN ACT concerning

Caroline County - Alcoholic Beverages (Wholesale Purchases)

FOR the purpose of requiring all wholesale purchases of